EXHIBIT C

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March 4, 2008

BY MAIL AND FACSIMILE

Paul N. Silverstein, Esq.
Andrews Kurth LLP
450 Lexington Avenue
New York, NY 10017

Re: **Re: Lexington Precision Corporation**

Dear Paul:

We are in receipt of your letter dated February 26, 2008. We do not believe it will be productive to respond to every point in your letter. However, your description of the actions taken by Lexington Precision Corporation (the "Company") in connection with recent restructuring efforts is completely misleading and incorrect. Further, your accusations regarding any fiduciary duties owing to the holders of the 12% Senior Subordinated Notes due August 1, 2009 (the "Subordinated Notes") by the Company and its officers and directors are unsupported and inconsistent with prevailing law.

Throughout the past year, and consistent with the forbearance agreement entered into with your clients, the Company has worked diligently to solicit refinancing proposals and offers to purchase some or all of the Company's assets. The Company and its officers and directors have evaluated each offer and transaction in good faith and in accordance with their fiduciary duties to the Company and its stockholders. You appear to be under the mistaken impression that the Company and its officers and directors owe the holders of the Subordinated Notes fiduciary duties ahead of the fiduciary duties owed to the Company and its stockholders. Each offer that the Company received for its assets (which offers have been shared with your clients) demonstrates that the value of the

Company's assets exceeds its liabilities. We are not aware of any cases that indicate a fiduciary duty of officers and directors to creditors under these circumstances. Further, regardless of whether the corporation is solvent or insolvent, creditors have no right to assert direct claims for breach of fiduciary duty against officers and directors. North Am. Catholic Educ. Programming Foundation, Inc. v. Gheewalla, 930 A.2d 92 (Del. 2007).

Be advised that the Company remains committed to finding restructuring alternatives or sale transactions that are in the best interests of all parties involved and remains willing to work with your clients on an extension to the forbearance agreement on terms that are reasonable.

Very truly yours,

Marcia Goldstein

Marcia L. Goldstein

cc: Warren Delano
Michael A. Lubin